

807. Schedule D-2 - OTHER CARE RELATED COSTS

A. General

The costs which shall be reported in the other care-related services cost category include:

1. food costs, not including preparation;
2. direct costs of other care-related services, such as social services and patient activities;
3. the salaries and wages of activities' directors and aides, social workers and aides, and other care-related personnel including salaries of fees of professionals performing consultation services in these areas which are not reimbursed separately under the program;
4. the costs of training including the cost of lodging and meals to meet the requirements of laws or rules for keeping an employee's salary, status, or position, or to maintain or update skills needed in performing the employee's present duties.

B. Specific Instructions

1. Lines 1-30. If an account can be direct costed, the amount carried to Column 5 (Adjusted Balance) shall be direct costed in the appropriate amount(s) to the proper column(s) (either Column 7, Certified Nursing Facility Costs, or Column 8, Non-Certified and Non-Nursing Facility Costs.) Any account which is direct costed shall be direct costed in full. If accounts cannot be direct costed, use the nursing allocation percentage (Schedule F, Statistic A, Line 3) to calculate Certified Nursing Facility Other Care Related Costs. Multiply the CNF percentage times the amounts in Column 5 and enter the products in Column 7. Subtract Column 7 from Column 5 and enter the results in Column 8.
2. Line 31 - If an account can be direct costed, the amount carried to Column 5 (Adjusted Balance) shall be direct costed in the appropriate amount(s) to the proper column(s) (either Column 7, Certified Nursing Facility Costs, or Column 8, Non-Certified and Non-Nursing Facility Costs.) Any account which

is direct costed shall be direct costed in full.
Any account that cannot be direct costed shall be
allocated using the dietary allocation percentage
(Schedule F, Statistic C, Line 1, Column 2).
Multiply the CNF percentage times the amount in
Column 5 and enter the product in Column 7.
Subtract the amount in Column 7 from Column 5 and
enter the result in Column 8.

808. Schedule D-3 - OTHER OPERATING COSTS

- A. Lines 1 Through 19 - If an account can be direct costed, the amount carried to Column 5 (Adjusted Balance) shall be direct costed in the appropriate amount(s) to the proper column(s) (either Column 7, Certified Nursing Facility Costs, or Column 8, Non-Certified and Non-Nursing Facility Costs.) Any account which is direct costed shall be direct costed in full. If an account cannot be direct costed, use the dietary allocation percentage (Schedule F, Statistic C, Line 1, Column 2) to allocate Dietary Costs. Multiply the CNF percentage times the amounts in Column 5 and enter the products in Column 7. Subtract the amounts in Column 7 from Column 5 and enter the results in Column 8.
- B. Lines 21 Through 55 - If an account can be direct costed, the amount carried to Column 5 (Adjusted Balance) shall be direct costed in the appropriate amount(s) to the proper column(s) (either Column 7, Certified Nursing Facility Costs, or Column 8, Non-Certified and Non-Nursing Facility Costs.) Any account which is direct costed shall be direct costed in full. Any

account that cannot be direct costed shall be allocated using the CNF square foot percentage (Schedule F, Statistic B, Line 1, Column 2). Multiply the percentage times amounts in Column 5 and enter the products in Column 7. Multiply the "Other" percentage (Schedule F, Statistic B, Line 2, Column 2) times the amounts in Column 5 and enter the products in Column 8. For Hospital-Based Facilities only: add the ancillary square foot percentages (Schedule F, Statistic B, Lines 3 through 8, Column 2) together. Use the sum to allocate Housekeeping & Plant Operation costs of the ancillary cost centers to Column 9.

- C. Lines 57 Through 74 and 76 Through 130 - If an account can be direct costed, the amount carried to Column 5 (Adjusted Balance) shall be direct costed in the appropriate amount(s) to the proper column(s) (either Column 7, Certified Nursing Facility Costs, or Column 8, Non-Certified and Non-Nursing Facility Costs.) If an account cannot be direct costed, use the nursing alloca-

tion percentage (Schedule F, Statistic A, Line 3) to calculate Certified Nursing Facility Laundry and Administrative & General costs. Multiply the CNF percentage times amounts in Column 5 and enter the products in Column 7. Subtract the amounts in Column 7 from Column 5 and enter the results in Column 8.

809. SCHEDULE D-4 - CAPITAL COSTS

- A. If an account can be direct costed, the amount carried to Column 5 (Adjusted Balance) must be direct costed the appropriate amount(s) to the proper column(s) (either Column 7, Certified Nursing Facility Costs, or Column 8, Non-Certified and Non-Nursing Facility Costs. If an account cannot be direct costed, allocate capital costs using square footage (Schedule F, Statistic B, Column 2). Multiply the CNF percentage on Line 1 times amounts in Column 5 and enter the products in Column 7. Multiply the "Other" percentage on Line 2 times amounts in Column 5 and enter the products in Column 8. For Hospital-Based Facilities only: add the ancillary square footage percentages from Schedule F, Statistic B (Lines 3 through 8, Column 2) together. Use the sum to allocate capital costs of the ancillary cost centers to Column 9.
- B. Lines 24 through 28 are provided for the computation of total costs per books, net reclassifications, net adjustments, and total adjusted costs for comparison and analysis.

1. Line 24: The entries to this line columns 2 through 9 shall be the total of the entries to columns 2 through 9 of Schedules D-1 through D-3 and D-4 through Line 22.
2. Line 25, Column 7: The entry to this line shall be the sum of Schedule D-5, Column 8, Lines 12, 21, 30, 42, 51, 60, and 67.
3. Line 26, Column 7: The entry to this line shall be the sum of Column 7, Lines 24 and 25.
4. Line 27: The entries to this line columns 2 through 5 shall be the total of the entries to columns 2 through 5 of Schedule D-5. Add the entries from the appropriate column, Schedule D-5, Lines 12, 21, 30, 42, 51, 60 and 67 to compute the proper entry.
5. Line 28: The entries to this line are the totals of lines 24 and 27.

- a. Column 2: The amount entered to Line 26,
Column 2 shall agree to the total costs of the
facility as reported in its general ledger.
- b. Column 3: The total reclassifications (the
amount entered to Line 26, Column 3) shall net
out to be zero (0).
- c. Column 4: The amount entered to Line 26,
Column 4 shall be the total of all adjustments
entered to Schedules D-1 through D-5. It
shall agree to the total adjustments reported
on Schedule D-7 (D-7, Line 53, Column 3).

810. SCHEDULE D-5 - ANCILLARY COSTS

- A. Column 2: Ancillary costs as shown in the provider's books shall be entered to the appropriate lines. All ancillary salaries shall be reported to the salaries lines and sub-totaled on the appropriate line.
- B. Column 3: This column is utilized for reclassification of Column 2 costs as may be necessary for compliance with the general policies and principles. Reclassifications shall be detailed on Schedule D-6.
- C. Column 4: This column is utilized for adjustments to allowable ancillary costs as may be necessary for compliance with the general policies and principles. Adjustments shall be detailed on Schedule D-7.
- D. Column 5: Enter the sum of Columns 2, 3, and 4. The amount entered here shall be the total ancillary cost of the facility as defined by the general policies and principles.